

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
September 18, 2017
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Wm. Hunter Cook, CPA, President; Cynthia B. Brown, CPA, Vice President; Jeffrey J. Truitt, Esq., Secretary-Treasurer; Justin C. Burgess; L. Samuel Williams, Jr., CPA; Arthur M. Winstead, Jr., CPA; and Michael H. Womble, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Manager; Jean Marie Small, Professional Standards Specialist; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Sotichack, CPA, COO, NCACPA; Whitney Gann, CPA, NCACPA; Beth A. Wood, CPA, Office of the State Auditor; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, Nathan Standley, Esq., Allen & Pinnix, PA; and Officer Ethan Patton, Raleigh Police Department.

CALL TO ORDER: President Cook called the meeting to order at 10:03 a.m.

MINUTES: The minutes of the August 21, 2017, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The August 2017 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: Messrs. Winstead and Williams moved to approve the following rules to be filed with the Rules Review Commission for rule-making: 21 NCAC .08F .0103 and .0502. Motion passed with seven (7) affirmative and zero (0) negative votes.

NATIONAL ORGANIZATION ITEMS: Mr. Truitt reported on a recent meeting of the NASBA International Qualification Appraisal Board regarding global certification acceptance.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Ms. Brown moved and the Board approved the following recommendations of the Committee:

Case Nos. C2016087-1 and C2016087-2 - Lawrence W. Blake, CPA, and L. W. Blake CPA
Approve a signed Consent Order (Appendix I). Mr. Womble did not participate in the discussion of this matter nor did he vote on this matter.

Case Nos. C2016358-1 and C2016358-2 - Edith R. Saxton, CPA, and Edith Saxton, CPA -
Approve a signed Consent Order (Appendix II).

Case No. C2016366 - Melanie Moretz Starr, CPA - Approve a signed Consent Order (Appendix III).

Case No. C2017062 - Close the case without prejudice.

Case No. C2017074 - Close the case without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:

Mr. Williams moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The Committee recommended that the Board approve the following:

Stephanie Joyce Baker
Clint Justin Fairchild
Austin Joseph Miller

Jessica Marie Schallhorn
Kyria Sun
Jillian Galloway Valk

Original Certificate Applications - The Committee recommended that the Board approve the following:

Michael Francis Aiello
Stephanie Joyce Baker
Tyler Christopher Chambers
Justin Michael Chestnutt
Patrick Charles Dever
Miranda Ciera Edwards
Clint Justin Fairchild
Xuezhi Feng
Karlie Danielle Gale
Maria Alejandra Hernandez Gomez
Frank Upton Greer, V
Benjamin John Gregory
Tyler Stephen Holland
Kelly Anne Kay
MacKenzie Marie Kinley
Robert B. Linklater
Megan Alexandra Loeper
Megan Elizabeth Meyer
Austin Joseph Miller
Austin James Morgan
Jennifer A. Musso

Dustin Alexander Never
Sarah Kris Nicholls
Addison Bradley Oliver
Vishal Sunil Patel
William Franklin Prevo
Yuliya Sakun
Cynthia Guadalupe Sandoval
Jessica Marie Schallhorn
Andrew Marvin Schuett
Dakota Austin Shoe
Erynn Bradie Stainback
Kyria Sun
Jacob Edward Cruz Taitague
Christopher Colin Thomas
Maurice Anthony Thompson
Ray Antonio Toney
Katherine Grace Travan
David Kelly Tucker, III
Jonathan Gregory Upham
Jillian Galloway Valk
Andrey Ivanovich Yeremuk

Reciprocal Certificate Applications - The Committee recommended that the Board approve the following:

Benjamin Michael Perron
Nabil A. Sibay

Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Matthew John Naro, T9997
Belinda Sue Jones, T9998
Ian Michael Schoenen, T9999
Katherine Marie Goode, T10000
Michael Joseph Nesseralla, T10001
Kristen Lynn Wilkinson, T10002
Rebecca Elizabeth Miller, T10003
Marie A. Anderson, T10004
Patrick Joseph Breslin, T10005
Hemanth Kumar Meda, T10006
Peter Hugh Gaunt, T10007
Robert William Kianos, II, T10008
Patrick James Benson, T10013

Melanie Baxter Wright, T10014
Lee Ann Ahern, T10015
John Michael Schlegel, T10016
Trevor David Salzmann, T10017
Erika Nicole Dudley, T10018
Thomas Daniel Horton, T10019
Nicholas Andrew Bucci, T10020
Christina Marie Smeriglio, T10021
Lea Magan Fletcher, T10022
Nicole Nadine Richards, T10023
Kathryn Nusbaum, T10024
Carolina Guimaraes Rolla Couto, T10025

Reinstatements - The Committee recommended that the Board approve the following:

Harold Conrad Bradshaw, Jr., #19817
Jonathan Thomas Clardy, #36402
Cheryl Palmieri Connolly, #21391
Emily Jo Daly, #37889

Patrick Keith Eudy, #34609
Amy Powell Goss, #15073
Frederick Robert Perschau, Jr., #21986
John William Struble, #29957

Reissuance of New Certificate - The Committee recommended that the Board approve the application for reissuance of new certificate submitted by Lisa Lee McDonall, #19628.

Reissuance of New Certificate and Consent Agreement - The Committee recommended that the Board approve the application for reissuance of new certificate and consent agreement submitted by Jean Hinnant Buchan, #34358.

Firm Registrations - The Committee recommended that the Board approve the following professional corporations and professional limited liability companies that were approved by the Executive Director:

Doreen Carter, CPA, PLLC
J. McMillan, CPA, PLLC
Freda G. Ratliffe, CPA, PLLC

Welch CPA, PLLC
S. E. Wilson CPA, P.C.

Letters of Warning - The Committee recommended that the Board approve the requests to rescind the Letters of Warning awarded to the individuals listed below:

J. Nicole Brantley, #33892
Kelsey Anne Shuster-Dutcher, #39867

Examinations - The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Mariam Abebe
Anthony Allen

Robert Allen
Alex Anderson

Jack Anderson
Christine Asciutto
Brenna Aube
Elizabeth Baccala
Brittany Baker
Douglas Baker
John Barnes
Timothy Baynes
Anthony Bechtel
Ethan Bellm
Ronald Bentley
Kari Bohning
Katie Bond
Stacy Bonds
Taylor Booze
Corey Bowlin
Cindy Broccolo
John Brothers
Robert Brown
Brittany Buckstad
Leigh Bulluck
Stephanie Burgess
Spencer Caldwell
Kenneth Cargain
Meghan Cashin
Mary Cates
Marlon Clair Sharp
Kaylyn Clark
Andrew Clukey
Andrea Cole
Lisa Corbett
Kristin Cox
Lindsay Cregger
Landon Crist
Brandon Crouse
Sharon Cullipher
Adam Dailey
Laura Davenport
Steven Davidson
Eliza Davis
Leland Davis
Virginia Dawson
Christianne De La Cruz
Molly Dellinger
James Denam
Tammy Dixon
Brian Donaldson
Kerianne Doran

Xaysana Douangdara
Brian Douglass
Julie Drahushuk
Alicia Driver
Carolyn Drost
William Dudley
Carl Dunne
Kelsey Elggren
Bradley Faber
Sean Feeley
Franz Flickinger
John Foster
Nicholas Frazer
Jonathan Frazier
Laura Fulp
Abigail Getz
Connor Gibson
Christopher Gramlich
Cynthia Grose
Seth Guge
Samantha Haizel
Gregory Hales
Benjamin Harrison
Elissa Harvey
Daniel Hayes
Stephanie Hemphill
Hayley Henson
Elizabeth Hinson
Grace Hobson
Joshua Holbrooks
Amanda Holland
Benjamin Holliday
Summer Holt
Joseph Holzmeister
Roxana Horton
Candace Hughes
Laura Isaacs
Shannon Jewett
Anna Jones
Kristen Jones
Jacob Kager
Bryce Kennedy
William Kerr
Paul Kim
Katherine Kleinknecht
Matthew Knott
Robert Kocur
Matthew Kraft

Bart Landen
Savannah Liberato
Stefanie Liebhold
Alex Littleton
Justin Locklear
Ian Macleod
Elizabeth Magner
Patricia Mann
Brandon Martin
Madison McDonald
Matthew McDonald
John McGrotha
Aiesha McLeod
Justin McMahon
Jeremy Meganck
Addis Melesse
James Merritt
Peyton Miller
Kelley Miltier
Mollie Mitchell
Janet Murphy
Taylor Myers
Rebecca Nance
Margaret Orr
Kiera Orris
David Padykula
Rishin Patel
London Paulson
Chelsea Payne
Tiffany Pearce
Antonio Perez Lara
Amanda Perry
Olivia Petkau
Neil Phillips
Bret Pittman
April Presswood
Alicia Racculia
Alison Rafoth
John Reid
Elizabeth Reiher
Sarah Rhodehamel
Nora Richmond
Benjamin Richter
Jacqueline Riecken
Jazmin Rios
Jasmine Roach
Tess Rollins
Michelle Romagnoli

Debra Roque
Elizabeth Rose
Meghan Ruddy
Amanda Scott
Andrew Sellitto
Alexander Sewell
Raven Simon
Andrew Smith
ShaQuita Smith
Jake Srednicki
Kimberly St. Sauver
Hannah Stamey
Hannah Starkey
Benjamin Starr
Carson Steen
Robert Stephenson
Bryan Stinson
Anna Stone
John Stone
Bryce Taylor
Lucson Thomas
Ratese Thomas
Amanda Thompson
Amanda Thumm
Meredith Timberlake
Jonathan Troutman
James Turner
Andrew Underwood
Mark-Anton Usala
Eric Vandermeiden
William Vann
Ashley Verhein
Tessa Vinson
Matthew Vogler
Mandy Wakem
Emily Waters
Madeleine Watkins
Samuel Weldon
Sharice Wells
Kimberly Whitaker
Alec Wiener
Justin Williams
Kimberly Williams
Sarah Williams
Cassandra Wilson
Jeremy Winters
Daniel Wolf
Angela Woodard

Ellen Workman

Hannah Zeiger

Staff recommended that the Committee determine and accept the grades received for the April - May 2017 exams. Twenty-five (25) files with grade reports were haphazardly selected and available at the meeting for review by a Board member. The Committee recommended that the Board approve staff recommendation.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Mr. Nance provided a report updating the implementation of the IT project and the MAPS Group salary and personnel project. The monthly Operational Metrics report and the monthly Executive staff report were also provided.

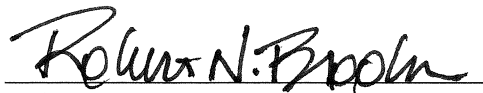
CLOSED SESSION: Messrs. Cook and Williams moved to enter Closed Session to discuss a matter from the Personnel Committee. Motion passed.

PUBLIC SESSION: The Board re-entered Public Session.

ADJOURNMENT: Messrs. Womble and Winstead moved to adjourn the meeting at 11:13 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Wm. Hunter Cook, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2016087-1 and C2016087-2

IN THE MATTER OF:
Lawrence W. Blake, CPA, #13304
L. W. Blake, CPA,
Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and the Respondent stipulate to the following:

1. Lawrence W. Blake, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 13304 as a Certified Public Accountant.
2. L. W. Blake, CPA (hereinafter "Respondent firm"), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Respondent firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The Respondent firm had received an engagement peer review for the year ended June 30, 2011. However, it was later discovered that the Respondent firm had conducted an audit of an employee benefit plan. That audit had not been identified by the Respondents to the peer reviewer.
5. Per the peer review rules, if a firm performs an audit of an employee benefit plan during the relevant time period, at least one such plan must be subjected to peer review.
6. At the beginning of the peer review process, firms must complete a questionnaire. The questionnaire specifically requires the firm to review a list of audit engagements, including employee benefit plan audits, and identify whether the firm has performed any of those engagements.
7. As a result of the failure to identify its employee benefit plan audit engagement(s), the Respondent firm's peer review was recalled. The Respondent firm received a "fail" on its ensuing system peer review report.
8. The peer review report identified deficiencies in the Respondent firm's quality control policies and procedures which led to the failure to disclose the employee benefit plan audit to the peer reviewer.

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Lawrence W. Blake, CPA

L. W. Blake, CPA

9. The peer review report also identified deficiencies in other of the Respondent firm's quality control policies and procedures, including a failure of firm employees to utilize financial statement reporting and disclosure checklists on all engagements.
10. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that the Respondent firm conducted an employee benefit plan audit during the relevant peer review period, and further should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of 21 NCAC 08N .0202(a).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent's CPA certificate shall be revoked for one (1) year. However, the revocation is stayed if all requirements of this Consent Order are met and the Respondent is not found to have violated the peer review rules during that period.
2. The Respondent firm's registration shall be cancelled for one (1) year. However, the cancellation is stayed if all requirements of this Consent Order are met and the Respondent firm is not found to have violated the peer review rules during that period.
3. The Respondent firm shall pay a one thousand dollar (\$1,000) civil penalty to be remitted with this signed Consent Order.
4. The Respondent firm shall pay a five hundred dollar (\$500) administrative cost to be remitted with this signed Consent Order.
5. Prior to the Respondent firm's next peer review, the Respondent must take four (4) hours of group-study CPE, specifically covering the peer review process and/or

Consent Order - 3
Lawrence W. Blake, CPA
L. W. Blake, CPA

getting ready for peer review. The Respondent also must take four (4) hours of CPE which has financial statement disclosures as part of its subject matter.

6. The Respondent firm shall provide a notarized, written statement to the Board that it will no longer be participating in, performing, or reviewing any audit engagements subject to peer review. Should the Respondent firm wish to undertake such services in the future, it must notify the Board of that intent and will be subject to pre-issuance review until such time that the Board determines that pre-issuance review is no longer necessary.
7. The Respondent firm shall undergo pre-issuance review for its next engagement involving the compilation, review or audit of a financial statement with disclosures. The engagements to be reviewed, as well as the pre-issuance reviewer(s) selected to perform the reviews, shall be mutually agreed upon by the firm and the Board staff. The results of the pre-issuance reviews will be provided to the Board by the Respondent Firm. If the results of the pre-issuance reviews are not satisfactory to the Board, it may require additional pre-issuance reviews to be performed on future engagements.
8. The Respondents agree that failure to comply with any terms of this agreement shall be deemed sufficient grounds to lift the stays set forth above.

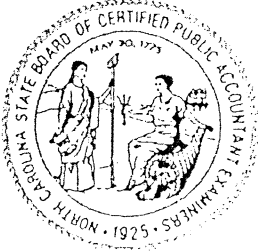
CONSENTED TO THIS THE 17th DAY OF August, 2017.

Lawrence W. Blake
Individual authorized to sign on behalf of Respondent Firm

LAWRENCE W. BLAKE
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF SEPTEMBER,
2017.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Wm. Hunter Cook
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2016358-1 and C2016358-2

IN THE MATTER OF:
Edith R. Saxton, #17554
Edith Saxton, CPA
Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and the Respondent stipulate to the following:

1. Edith R. Saxton (hereinafter "Respondent") was the holder of North Carolina certificate number 17554 as a Certified Public Accountant.
2. Edith Saxton, CPA (hereinafter "Firm"), was a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The Firm had undergone peer reviews in the past, and its next scheduled peer review was due in December of 2016. The Respondent asserts that prior to that time, it was her intent to be placed on inactive status and dissolve the Firm, thereby alleviating the need for the 2016 peer review.
5. However, the Respondent was unsuccessful in her attempt to be placed on inactive status at that time. She later successfully submitted the application for inactive status in May of 2017.
6. The Board staff received notice that the Firm had been terminated from the AICPA Peer Review Program as of November 8, 2016.
7. Subsequently, the Respondent failed to either cancel or renew her firm registration.
8. The Respondent was initially non-responsive to the Board's inquiries. She has responded that it is her desire to be placed on inactive status.

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Edith R. Saxton
Edith Saxton, CPA

9. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The aforementioned conduct, if proven, could constitute violations of 21 NCAC 08N .0213 and 21 NCAC 08N .0206.

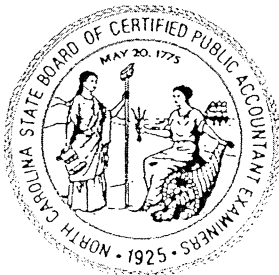
BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following:

1. The Board accepts the inactive status application of the Respondent. The Respondent agrees that she will not seek reinstatement of her certificate.

CONSENTED TO THIS THE 7th DAY OF August, 2017
(Day) (Month) (Year)
Edith R. Saxton
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 18 DAY OF SEPTEMBER, 2017
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Wm. Hunter Cash
President

NC BOARD OF
AUG 14 2017
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2016366

IN THE MATTER OF:
Melanie Moretz Starr, CPA, #16157
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Melanie Moretz Starr (hereinafter "Respondent") is the holder of North Carolina certificate number 16157 as a certified public accountant.
2. The Board was contacted by the North Carolina Office of the State Auditor (hereinafter "OSA") regarding the Respondent's failure to adequately respond to OSA's request to review her workpapers related to a completed governmental audit.
3. The Board staff contacted the Respondent by telephone, letter, and email. Although the Respondent indicated that she would cooperate with the inquiry, she never followed through with establishing a timeframe for the OSA staff to perform the quality review. The Board staff then requested that the relevant workpapers be provided by January 27, 2017.
4. Throughout the communications with the Respondent, the Board staff was informed that she was having difficulties assembling the audit file, as she was having problems with her computer and was unable to provide copies.
5. The Respondent subsequently provided the Board staff with electronic copies of the workpapers purporting to support the audit. The Board staff reviewed the workpapers and found numerous deficiencies.
6. The Board staff found that the submitted workpaper documentation was not sufficient to support all required audit processes including missing or incomplete: engagement letter, representation letter, audit programs, testing and verification of internal controls, and substantive test of details.
7. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative

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CPA EXAMINERS

Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. The Respondent's failure to timely and adequately submit her workpapers to the OSA for their review constitutes a violation of 21 NCAC 08N .0203 and .0212.
3. The workpaper deficiencies, if proven, would constitute a violation of 21 NCAC 08N .0212 and .0403.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

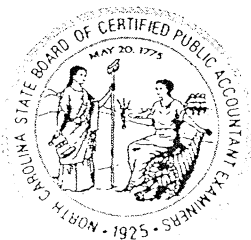
1. The Respondent, Melanie Moretz Starr, is censured.
2. The Respondent must obtain pre-issuance reviews for all audit engagements in which she participates. The pre-issuance review must be performed by a pre-issuance reviewer approved by the Board until a determination is made by the Board that those engagements can be performed in accordance with applicable professional standards. The Respondent shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance.
3. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty.
4. The Respondent shall reimburse the Board for its administrative costs of five hundred dollars (\$500) related to the investigation of this matter.

CONSENTED TO THIS THE 11th DAY OF August, 2017.
(Day) (Month) (Year)

Melanie M. Starr
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF SEPTEMBER, 2017.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Wm. Hunter Cook
President

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